

**MUNICIPALITY OF THE DISTRICT  
OF BARRINGTON  
CONSOLIDATED FINANCIAL STATEMENTS  
MARCH 31, 2011**

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**INDEX TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2011**

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## INDEPENDENT AUDITORS' REPORT

### **The Warden and Members of Council Municipality of the District of Barrington**

We have audited the accompanying consolidated financial statements of the Municipality of the District of Barrington and its related Funds, which comprise the consolidated statement of financial position as at March 31, 2011, and the consolidated statements of operation and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Municipality of the District of Barrington and its related Funds as at March 31, 2011, and the results of operations and cash flows for the year then ended, in accordance with Canadian Public Sector Accounting Standards.

June 27, 2011  
Shelburne, Nova Scotia

Registered Municipal Auditors

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	PAGE	BUDGET <u>2011</u>	ACTUAL <u>2011</u>	ACTUAL <u>2010</u>
<b>REVENUE</b>				
Taxes	14	\$ 5,435,115	\$ 5,434,240	\$ 5,397,245
Grants in Lieu of Taxes	14	138,175	135,609	134,153
Other Revenue from Own Sources	15	743,805	878,453	751,605
Unconditional Transfers from Other Governments	15	141,657	510,009	503,125
Conditional Transfers from Other Governments and Agencies	15	<u>1,047,907</u>	<u>853,050</u>	<u>134,911</u>
		<u>\$ 7,506,659</u>	<u>\$ 7,811,361</u>	<u>\$ 6,921,039</u>
<b>EXPENDITURES</b>				
General Government Services	16	\$ 1,267,478	\$ 1,307,380	\$ 1,246,999
Protective Services	17	1,522,010	1,519,217	1,481,191
Transportation Services	17	253,780	272,018	279,732
Environmental Health Services	18	1,030,526	1,114,398	1,079,572
Public Health and Welfare Services	18	73,500	45,863	72,603
Environmental Development Services	18	253,555	426,842	181,458
Recreation, Cultural and Education Services	19	647,478	763,626	825,771
Education		<u>1,143,241</u>	<u>1,143,298</u>	<u>1,155,252</u>
		<u>6,191,568</u>	<u>6,592,642</u>	<u>6,322,578</u>
<b>Excess of Revenue over Expenditure</b>		<u>\$ 1,315,091</u>	<u>\$ 1,218,719</u>	<u>\$ 598,461</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>ASSETS</b>		
<b>Cash</b>		
Unrestricted - Note 5	\$ 734,948	\$ 372,069
Restricted - Note 5	1,772,417	1,447,318
	<u>2,507,365</u>	<u>1,819,387</u>
<b>Receivables</b>		
Taxes - Note 6	1,065,613	1,118,271
Due from Federal Government and its Agencies	50,379	37,939
Due from Provincial Government and its Agencies	29,695	306
Due from Other Governments and Agencies - Note 7	120,480	165,614
Trade Accounts Receivable	63,817	11,164
	<u>1,329,984</u>	<u>1,333,294</u>
	<u>\$ 3,837,349</u>	<u>\$ 3,152,681</u>
<b>LIABILITIES</b>		
<b>Payables</b>		
Federal Government and its Agencies	\$ 184,806	\$ -
Due to Provincial Government and its Agencies - Note 8	106,177	41,684
Other Local Governments	15,173	17,194
Due to Own Funds and Agencies - Note 9	30,878	30,878
Trade accounts	303,548	273,880
Pension Liability	61,267	66,372
	<u>701,849</u>	<u>430,008</u>
<b>Other Liabilities</b>		
Prepayment of taxes	<u>26,538</u>	<u>28,249</u>
<b>Tax Sale Surplus</b>	<u>67,811</u>	<u>64,461</u>
<b>Long-Term Debt - Page 22</b>	<u>1,076,608</u>	<u>1,264,975</u>
	<u>1,872,806</u>	<u>1,787,693</u>
<b>NET FINANCIAL ASSETS</b>	<u>\$ 1,964,543</u>	<u>\$ 1,364,988</u>
<b>Non-Financial Assets - Note 11</b>	<u>\$ 13,183,415</u>	<u>\$ 12,867,125</u>
<b>Net Assets</b>	<u>\$ 15,147,958</u>	<u>\$ 14,232,113</u>
<b>Accumulated Surplus - Note 13</b>	<u>\$ 15,147,958</u>	<u>\$ 14,232,113</u>
<b>Contingent Liability - Note 15</b>		
<b>Guarantees - Note 16</b>		

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

Warden

Municipal Clerk-Treasurer

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET ASSETS**  
**MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>Annual Surplus</b>	\$ 1,218,719	\$ 598,461
<b>Changes in tangible capital assets</b>		
Acquisition of tangible capital assets	(1,055,186)	(96,938)
Amortization	<u>455,748</u>	<u>425,959</u>
<b>Decrease (Increase) in net book value of tangible capital assets</b>	<u>(599,438)</u>	<u>329,021</u>
<b>Changes in other non-financial assets</b>	<u>(19,726)</u>	<u>(127,503)</u>
<b>Decrease (Increase) in net assets</b>	599,555	799,979
<b>Net Assets, beginning of year</b>	<u>1,364,988</u>	<u>565,009</u>
<b>Net Assets, end of year</b>	<u>\$ 1,964,543</u>	<u>\$ 1,364,988</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>Cash Provided From (Used For)</b>		
<b>Operations</b>		
Excess of expenditures over revenue	\$ 1,218,719	\$ 598,461
Amortization expense	<u>455,748</u>	<u>425,959</u>
	1,674,467	1,024,420
Net change in working capital balances	<u>276,790</u>	<u>(254,973)</u>
	<u>1,951,257</u>	<u>769,447</u>
<b>Financing</b>		
Long-Term Debt repaid	<u>(188,367)</u>	<u>(207,415)</u>
<b>Investing</b>		
Purchase of Tangible capital assets	(1,055,186)	(224,441)
Changes in other non-financial assets	<u>(19,726)</u>	<u>-</u>
	<u>(1,074,912)</u>	<u>(224,441)</u>
Net Cash Provided	687,978	337,591
<b>Cash and Bank</b>		
Beginning of year	<u>1,819,387</u>	<u>1,481,796</u>
<b>END OF YEAR</b>	<u>\$ 2,507,365</u>	<u>\$ 1,819,387</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2011**

**1. Status of the Entity**

The incorporated Municipality of the District of Barrington ("the Municipality") is a municipal government that was incorporated in 1879 pursuant to the Municipal Government Act. The Municipality provides funds for municipal services such as public works, recreation and culture, economic development and other general government operations. The Municipality has designated special-purpose reserves and provides funding support for other financial entities involved in economic development and waste management.

**2. Basis of Presentation**

These consolidated financial statements include the General Operating Fund, General Capital Fund, School Capital Fund, Special Reserve Fund - Operating and Special Reserve Fund - Capital.

**3. Significant Accounting Policies**

These financial statements have been prepared in accordance with Public Sector Accounting Standards in Canada and conform in all material respects to the accounting principles prescribed for Nova Scotia Municipalities by Service Nova Scotia and Municipal Relations.

(a) Revenue and Expenditures

Major revenue and expenditure items are recorded on an accrual basis except for interest on long-term debt which is recorded as paid.

(b) Tangible capital assets

Capital assets and projects in progress are recorded at cost except for those acquired at nominal or nil value, which are recorded at fair value at the time of acquisition. The value of the Municipality's tangible capital assets are written-off when they are fully amortized.

(c) Amortization of tangible capital assets is recorded on the straight line method over the estimated useful life of the assets at the following annual rates:

Land	0.0%
Land Improvements	4.0%
Buildings	2.5%
Equipment	20.0%
Vehicles	10%-20%
Sidewalks	4.0%
Engineered Structures	2.0%

(d) Deferred Charge

The deferred charge represents the accumulated actuarial pension benefits accrued to the former Municipal Clerk up to March 31, 2011, for which provision had not previously been made. This amount is being amortized to operations over a period of fifteen (15) years, which will expire as of March 31, 2024. The most recent actuarial report, relative to funding, was as of March 31, 2008.

(e) Valuation Allowances

The Municipality provides a valuation allowance for amounts considered uncollectible.

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31st**

2011

2010

**4. Contributions to Boards, Committees, Authorities and Other Entities**

Boards in which the Municipality has less than 100% interest

**Tri-County Housing Authority - 10% interest**

During the year, the Municipality of the District of Barrington paid \$11,825 (2010 - \$23,227) to the Housing Authority to fund its share of the prior year deficit.

**Regional Library - 11.76% interest**

During the year, the Municipality of the District of Barrington paid \$43,946 (2010 - \$43,747) to the regional library.

**Yarmouth-Argyle-Barrington District Planning Commission - 33.33% interest**

During the year, the Municipality of the District of Barrington paid \$89,960 (2010 - \$89,831) as its share of the operation of the District Planning Commission.

**5. Cash**

Unrestricted

General Fund

\$ 295,637 \$ 51,595

Special Reserve Fund - Operating

439,311 320,474

\$ 734,948 \$ 372,069

Restricted

Tax Sale Surplus

\$ 67,811 \$ 64,461

Special Reserve Fund - Capital

1,704,606 1,382,857

\$ 1,772,417 \$ 1,447,318

**6. Taxes Receivable**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTALS</u>	<u>TOTALS</u>
Balance, beginning of year	\$ 1,118,271	\$ -	\$ 1,118,271	\$ 901,987
Current levy	-	5,379,334	<u>5,379,334</u>	<u>5,341,366</u>
	<u>1,118,271</u>	<u>5,379,334</u>	<u>6,497,605</u>	<u>6,243,353</u>
Collections	642,358	4,716,291	<u>5,358,649</u>	5,049,963
Reliefs and exemptions	-	47,225	<u>47,225</u>	46,871
Written off	-	26,118	<u>26,118</u>	22,230
	<u>642,358</u>	<u>4,789,634</u>	<u>5,431,992</u>	<u>5,119,064</u>
	475,913	589,700	<u>1,065,613</u>	1,124,289
Asset Valuation Allowance	-	-	-	<u>6,018</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 475,913</u>	<u>\$ 589,700</u>	<u>\$ 1,065,613</u>	<u>\$ 1,118,271</u>
Allocation				
General levy and area charges			\$ 991,302	\$ 1,044,474
Sewer			<u>74,311</u>	<u>73,797</u>
			<u>\$ 1,065,613</u>	<u>\$ 1,118,271</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>7. Due from Other Governments and Agencies</b>		
Town of Clark's Harbour	\$ 25,388	\$ 20,689
Community projects	3,000	4,500
South West Shore Development Authority - Note 19	-	14,700
District Fire Departments	<u>92,092</u>	<u>140,425</u>
	<u>120,480</u>	<u>180,314</u>
Asset Valuation Allowance	<u>-</u>	<u>(14,700)</u>
	<u>\$ 120,480</u>	<u>\$ 165,614</u>
<b>8. Due to Provincial Government and its Agencies</b>		
Tri-County Housing Authority	\$ 11,825	\$ 23,227
Provincial Government Departments	<u>94,352</u>	<u>18,457</u>
	<u>\$ 106,177</u>	<u>\$ 41,684</u>
<b>9. Due to Own Fund and Agencies</b>		
Fire departments	<u>\$ 30,878</u>	<u>\$ 30,878</u>
<b>10. Long-Term Debt</b>		
Principal repayments required during the next five years are as follows:		
	<u>General Capital</u>	
2012	\$ 181,670	
2013	161,043	
2014	162,872	
2015	151,991	
2016	<u>108,375</u>	
	<u>\$ 765,951</u>	
<b>11. Non-Financial Assets</b>		
Tangible Capital Assets		
Property, plant and equipment - Note 12	\$ 10,637,697	\$ 10,040,372
Capital assets under construction	-	185,961
Property - Barrington Ground Search & Rescue	<u>-</u>	<u>65,000</u>
	<u>10,637,697</u>	<u>10,291,333</u>
School Capital assets	<u>2,406,310</u>	<u>2,406,310</u>
Property acquired at tax sale	-	12,561
Prepaid expenses	47,671	51,767
Inventory	13,620	14,219
Deferred Charge	<u>78,117</u>	<u>90,935</u>
	<u>\$ 13,183,415</u>	<u>\$ 12,867,125</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>12. Property, Plant and Equipment</b>		
Cost - Page 34	\$ 16,687,722	\$ 15,769,079
Accumulated amortization - Page 35	<u>(6,050,025)</u>	<u>(5,728,707)</u>
	<u>\$ 10,637,697</u>	<u>\$ 10,040,372</u>
<b>13. Accumulated Surplus</b>		
Beginning	\$ 14,232,113	\$ 13,684,512
Current year surplus	1,218,719	598,461
Discontinue capital projects	(205,686)	-
Cost of property sold	(67,114)	-
Change in non-financial assets included current year surplus	<u>(30,074)</u>	<u>(50,860)</u>
Accumulated Surplus, end of year	<u>\$ 15,147,958</u>	<u>\$ 14,232,113</u>

**14. School Capital Fund**

On January 1, 1982 the Municipality of the District of Barrington joined with the other municipalities of Shelburne County to form the Shelburne County District School Board now operating as the Tri-County Regional School Board. Under the agreement, all school buildings on hand at December 31, 1981 remain assets of the Municipality but will be under the operational control of the regional school board until such time as the board no longer requires the asset for school purposes. At that time control will revert back to the Municipality.

**15. Contingent Liability**

The Municipality of the District of Barrington is contingently liable for accumulated sick leave to a maximum of 120 days for each employee. At March 31, 2011, this contingency amounted to \$169,083.

The Municipality of the District of Barrington has been named as a defendant in three separate lawsuits. As of the date of the Auditors' Report, the amount of liability, if any, arising from these actions cannot be determined. Any future costs will be accounted for prospectively.

**16. Guarantees**

The Municipality of the District of Barrington has provided a loan guarantee to the Royal Bank of Canada for 80% of the outstanding term loans issued to the Island and Barrington Passage Volunteer Fire Department. As of March 31, 2011, the principal balance owing on the term loans was \$448,101.

The Municipality of the District of Barrington has provided a loan guarantee to the Royal Bank of Canada for 55% of the outstanding term loan issued to the Port Clyde Volunteer Fire Department. As of March 31, 2011, the principal balance owing on the term loan was \$150,229.

The Municipality of the District of Barrington has provided a loan guarantee to the Royal Bank of Canada the outstanding term loan issued to the Woods Harbour Volunteer Fire Department. As of March 31, 2011, the principal balance owing on the term loan was \$205,274.

**17. Commitments**

The Municipality has committed to provide capital funding of up to \$250,000 for the expansion of the Bay Side Home Corporation. This project has been approved by the Provincial government. No funds have been transferred as at balance sheet date.

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2011**

**18. Deposits on Hand**

The Municipality has entered into an agreement with the Barrington Ground Search & Rescue Group for the sale of land and building at a price of \$65,000. During the fiscal year the final instalments were received and the title to the property was transferred to the purchaser.

**19. South West Shore Development Authority (SWSDA)**

SWSDA, incorporated under the Societies Act of Nova Scotia, of which the Municipality was a member, ceased operations during the year and entered into receivership.

Subsequent to year end the Royal Bank of Canada exercised the guarantee provided by the Municipality for an established line of credit for a maximum amount of \$92,250. The Municipality was required to pay \$91,230, which has been recorded as a liability as at March 31, 2011.

**20. Remuneration/Expenses**

Remuneration and expenses for Warden, Councillors, and Senior Officers of the Municipality which were paid during the current year are as follows:

	<u>Remuneration</u>	<u>Expenses</u>
Warden		
George El-Jakl	\$ 21,755	\$ 4,542
Councillors		
Murray Atkinson	16,980	-
Louise Halliday	16,980	1,144
Shaun Hatfield	16,980	684
Donna LeBlanc-Messenger	18,571	3,216
Cecil O'Donnell	16,980	907
Cathy Stoddard	16,980	3,483
Clerk		
Brian Holland	70,979	

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL CAPITAL FUND**  
**BALANCE SHEET**  
**YEAR ENDED MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>ASSETS</b>		
<b>Tangible Assets</b>		
Property and equipment	\$ 10,637,697	\$ 10,291,333
<b>Due from District Fire Departments</b>	86,892	131,625
<b>Deferred Charge</b>		
Fire Department loan payments	16,850	16,850
Hospital contribution	-	7,713
	<u>\$ 10,741,439</u>	<u>\$ 10,447,521</u>
<b>LIABILITIES</b>		
<b>Long-Term Debt - Page 22</b>		
Nova Scotia Municipal Finance Corporation, due 2002 - 2012, 6.0%	\$ 12,500	\$ 25,000
Nova Scotia Municipal Finance Corporation, due 2006 - 2015, 4.8% - 5.45%	50,000	62,500
Nova Scotia Municipal Finance Corporation, due 2006 - 2016, 4.08% - 4.580%	163,632	190,904
Nova Scotia Municipal Finance Corporation, due 2006 - 2017, 4.495% - 5.145%	306,734	358,096
Nova Scotia Municipal Finance Corporation, due 2007 - 2022, 4.475% - 5.080%	440,000	480,000
Long-term borrowing not secured by debentures		
Fire Department indebtedness, bank's prime plus 0.5%	103,742	148,475
	<u>1,076,608</u>	<u>1,264,975</u>
<b>EQUITY</b>		
<b>Investment in Capital Assets</b>	<u>9,664,831</u>	<u>9,182,546</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 10,741,439</u>	<u>\$ 10,447,521</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

\_\_\_\_\_ Warden

\_\_\_\_\_ Municipal Clerk-Treasurer

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**STATEMENT OF INVESTMENT IN CAPITAL ASSETS**  
**YEAR ENDED MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>Balance, beginning of year</b>	<u>\$ 9,182,546</u>	<u>\$ 9,241,807</u>
<b>Add</b>		
Term debt retired	143,634	162,257
Capital expenditures from revenue	<u>1,074,912</u>	<u>224,441</u>
	<u>1,218,546</u>	<u>386,698</u>
	10,401,092	9,628,505
<b>Deduct</b>		
Current year amortization	455,748	425,959
Discontinued Capital Projects	205,686	-
Cost of Property sold	67,114	-
Amortization of Hospital contribution	<u>7,713</u>	<u>20,000</u>
	<u>736,261</u>	<u>445,959</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 9,664,831</u>	<u>\$ 9,182,546</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**SCHOOL CAPITAL FUND - BALANCE SHEET**  
**MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>ASSETS</b>		
<b>Properties</b>		
Land	\$ 66,044	\$ 66,044
School buildings	<u>2,340,266</u>	<u>2,340,266</u>
	<u>\$ 2,406,310</u>	<u>\$ 2,406,310</u>
<b>EQUITY</b>		
<b>Investment in School Capital Assets</b>	<u>\$ 2,406,310</u>	<u>\$ 2,406,310</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

\_\_\_\_\_ Warden

\_\_\_\_\_ Municipal Clerk-Treasurer

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>1. Taxes</b>			
Assessable Property			
Residential	\$ 3,196,434	\$ 3,233,469	\$ 3,146,573
Commercial	1,365,241	1,325,753	1,335,082
	<u>4,561,675</u>	<u>4,559,222</u>	<u>4,481,655</u>
Resource			
Taxable Assessments	191,165	191,172	186,364
Forest property tax	4,408	4,426	4,751
	<u>195,573</u>	<u>195,598</u>	<u>191,115</u>
Protective Services	<u>327,832</u>	<u>324,676</u>	<u>289,563</u>
Environmental Services, Sewer	<u>268,698</u>	<u>272,906</u>	<u>258,889</u>
Business Property			
Business occupancy	17,371	17,371	111,981
Based on revenue (Bell Aliant)	54,905	54,906	55,879
	<u>72,276</u>	<u>72,277</u>	<u>167,860</u>
Farm Acreage	<u>2,193</u>	<u>2,555</u>	<u>1,227</u>
Wind Turbine Taxes	<u>6,868</u>	<u>7,006</u>	<u>6,936</u>
	<u>\$ 5,435,115</u>	<u>\$ 5,434,240</u>	<u>\$ 5,397,245</u>
<b>2. Grants in Lieu of Taxes</b>			
Federal Government	<u>\$ 53,610</u>	<u>\$ 51,484</u>	<u>\$ 52,345</u>
Provincial Government			
Provincial property	48,360	47,939	48,465
Crown land	33,236	33,236	33,343
	<u>81,596</u>	<u>81,175</u>	<u>81,808</u>
Provincial Government Agencies			
Nova Scotia Liquor Corporation	<u>2,969</u>	<u>2,950</u>	<u>-</u>
	<u>\$ 138,175</u>	<u>\$ 135,609</u>	<u>\$ 134,153</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>3. Other Revenue from Own Sources</b>			
Services Provided to Other Governments			
Other local governments	\$ 109,937	\$ 164,608	\$ 50,444
Sales of Services			
General government services	46,120	74,034	41,687
Municipal arena	224,244	217,716	226,989
Swimming pool	10,150	14,839	11,027
Recreation programs	25,505	31,067	30,329
	<u>306,019</u>	<u>337,656</u>	<u>310,032</u>
Other Revenue from Own Sources			
Licenses and permits	20,350	23,405	31,127
Rentals	123,369	125,411	132,730
Interest on investments	3,000	15,925	4,595
Interest on taxes	175,000	197,817	191,882
Miscellaneous	6,130	13,631	30,795
	<u>327,849</u>	<u>376,189</u>	<u>391,129</u>
	<u>\$ 743,805</u>	<u>\$ 878,453</u>	<u>\$ 751,605</u>
<b>4. Unconditional Transfers from Other Governments</b>			
Federal Government:			
Gas Tax Rebate	\$ -	\$ 342,864	\$ 358,218
Provincial Government:			
Service Nova Scotia and Municipal Relations:			
Municipal Grants Act Operating	126,657	126,650	113,824
Diversion credits	-	21,590	19,666
Other	15,000	18,905	11,417
Recreation			
	<u>\$ 141,657</u>	<u>\$ 510,009</u>	<u>\$ 503,125</u>
<b>5. Conditional Transfers from Other Governments and Agencies</b>			
Federal Government			
Atlantic Canada Opportunities Agency	\$ 451,835	\$ 419,774	\$ 38,711
Building Canada Fund	250,000	26,224	38,780
Recreation and cultural services:			
Recreation	1,380	1,380	-
Provincial Government			
Building Canada Fund	250,000	26,223	38,780
Other	94,692	119,854	16,890
Recreation and cultural services	-	-	1,750
Other			
Team Shelburne	-	185,764	-
Barrington Ground Search & Rescue	-	34,450	-
Other	-	39,381	-
	<u>\$ 1,047,907</u>	<u>\$ 853,050</u>	<u>\$ 134,911</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>6. General Government Services</b>			
Legislative:			
Warden and Council remuneration	\$ 125,224	\$ 125,228	\$ 125,795
Council and committee fees	21,235	19,834	21,993
	<u>146,459</u>	<u>145,062</u>	<u>147,788</u>
General Administrative			
Administrative	643,545	662,396	590,728
Financial management	14,900	19,250	15,060
Taxation:			
Administration	29,931	28,437	26,168
Assessment services	143,818	143,818	140,790
Tax billing	5,000	5,732	3,938
Reduced taxes	48,000	47,225	46,871
Write offs	29,000	26,118	22,231
Sherose Island Park	15,950	15,627	36,126
Other	425	-	260
	<u>930,569</u>	<u>948,603</u>	<u>882,172</u>
Debt Charges			
Interest on short-term borrowings	28,500	3,489	2,136 ✓
Other debt charges	3,500	3,167	3,342 ✓
	<u>32,000</u>	<u>6,656</u>	<u>5,478</u>
Valuation allowances			
Valuation allowances	5,000	15,863	10,833 ✓
Amortization			
	-	44,571	48,714 ✓
Other General Government Services			
Elections	3,500	-	4,562 ✓
Conventions and delegations	15,000	10,429	10,188 ✓
Liability insurance	28,500	30,852	30,104 ✓
Intergovernmental relations	5,200	-	4,543 ✓
Grants to organizations and individuals	75,000	64,826	81,376 ✓
Other general	26,250	40,518	21,241 ✓
	<u>153,450</u>	<u>146,625</u>	<u>152,014</u> ✓
	<u>\$ 1,267,478</u>	<u>\$ 1,307,380</u>	<u>\$ 1,246,999</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>7. Protective Services</b>			
Fire Protection:			
Grant	\$ 192,500	\$ 188,776	\$ 192,500
Transmission of taxes			
Direct	337,365	360,264	299,727
Debt service costs	6,783	-	-
	<u>536,648</u>	<u>549,040</u>	<u>492,227</u> ✓
Police Protection			
Detention and custody	2,000	1,338	1,352
RCMP contract	732,092	732,092	720,796
	<u>734,092</u>	<u>733,430</u>	<u>722,148</u> ✓
Law Enforcement			
Prosecuting Attorney	3,000	3,000	4,087
Transfer to correctional services	99,195	99,195	124,563
Other	650	1,977	616
	<u>102,845</u>	<u>104,172</u>	<u>129,266</u> ✓
Emergency Measures Organization	<u>36,000</u>	<u>39,617</u>	<u>30,742</u> ✓
Other Protection:			
Inspections	98,425	88,294	96,965 ✓
Animal and pest control	14,000	4,664	9,843 ✓
	<u>112,425</u>	<u>92,958</u>	<u>106,808</u>
	<u>\$ 1,522,010</u>	<u>\$ 1,519,217</u>	<u>\$ 1,481,191</u>
<b>8. Transportation Services</b>			
Road Transport	\$ 74,280	\$ 64,050	\$ 74,256 ✓
Street lighting	162,500	160,473	160,390 ✓
Community clean up program	10,000	11,700	✓ 11,023 ✓
Amortization	-	28,780	28,162 ✓
Other	7,000	7,015	✓ 5,901 ✓
	<u>\$ 253,780</u>	<u>\$ 272,018</u>	<u>\$ 279,732</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>9. Environmental Health Services</b>			
Sewage collection and disposal	\$ 218,320	\$ 200,873	\$ 197,815
Garbage and waste collection and disposal:			
Municipal collection and disposal	792,223	731,123	698,607
Waste disposal education	2,500	935	-
Amortization	-	163,984	163,517
Debt Charges			
Interest on long-term debt			
Debenture interest	17,483	17,483	19,633
	<u>\$ 1,030,526</u>	<u>\$ 1,114,398</u>	<u>\$ 1,079,572</u>
<b>10. Public Health and Welfare Services</b>			
Public Health			
Medical Centre	\$ 14,250	\$ 12,507	\$ 11,410
Physician Recruitment	33,500	11,607	27,401
Housing			
Deficit of Regional Housing Authority	24,250	11,825	23,227
Amortization	-	8,424	8,346
Debt Charges			
Interest on long-term debt			
Debenture interest	1,500	1,500	2,219
	<u>\$ 73,500</u>	<u>\$ 45,863</u>	<u>\$ 72,603</u>
<b>11. Environmental Development Services</b>			
Planning	\$ 4,400	\$ 2,011	\$ 2,759
Development Initiatives	49,817	119,365	-
District Planning Commission	80,374	89,960	89,831
Tourism	91,039	79,398	50,468
Regional Development Authority	25,000	95,730	28,328
Amortization	-	37,453	6,566
Debt Charges			
Interest on long-term debt			
Debenture interest	2,925	2,925	3,506
	<u>\$ 253,555</u>	<u>\$ 426,842</u>	<u>\$ 181,458</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b><u>2011</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
<b>12. Recreation, Cultural and Education Services</b>			
Administration	\$ 97,423	\$ 94,134	\$ 93,524
Parks and playground	50,801	41,427	45,860
Rinks and arenas and community centre	73,753	61,827	63,084
Municipal arena	315,801	287,770	345,305
Cultural buildings and facilities:			
Western County Regional Library	43,946	43,946	43,747
CED Centre/Library	24,200	23,554	20,511
Learning Centre	11,050	7,928	9,722
Amortization	-	172,536	170,654
Debt Charges			
Interest on long-term debt			
Debenture interest	30,504	30,504	33,364
	<u>\$ 647,478</u>	<u>\$ 763,626</u>	<u>\$ 825,771</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**SPECIAL RESERVE FUNDS - BALANCE SHEET**  
**MARCH 31st**

		<u>2011</u>	<u>2010</u>
	<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>TOTAL</u>
		<u>TOTAL</u>	<u>TOTAL</u>
<b>ASSETS</b>			
<b>Cash and bank</b>	\$ 439,311	\$ 1,704,606	\$ 2,143,917
<b>Due from Own Funds</b>			
Operating fund	142,277	-	142,277
Barrington 7E Volunteer Fire Department	-	5,200	5,200
SRF Capital Fund	-	2,843	2,843
	<u>\$ 581,588</u>	<u>\$ 1,712,649</u>	<u>\$ 2,294,237</u>
<b>LIABILITIES</b>			
<b>Due to Own Funds</b>			
Deposits on hand - Note 18	\$ -	\$ -	\$ 29,770
Operating Fund	-	26	26
SRF Operating Fund	2,843	-	2,843
	<u>2,843</u>	<u>26</u>	<u>2,869</u>
<b>RESERVES</b>			
<b>Reserves - per Statement</b>	<u>578,745</u>	<u>1,712,623</u>	<u>2,291,368</u>
	<u>\$ 581,588</u>	<u>\$ 1,712,649</u>	<u>\$ 2,294,237</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

\_\_\_\_\_ Warden

\_\_\_\_\_ Municipal Clerk-Treasurer

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**SPECIAL RESERVE FUNDS - STATEMENT OF RESERVES**  
**YEAR ENDED MARCH 31st**

	<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>2011 TOTAL</u>	<u>2010 TOTAL</u>
<b>Reserve Funds</b>				
Beginning of year	\$ 512,952	\$ 1,364,730	\$ 1,877,682	\$ 1,343,679
<b>Additions</b>				
Interest	1,819	9,841	11,660	2,859
Transfers from Own Funds				
Operating fund	283,364	-	283,364	200,000
Team Shelburne	185,763	-	185,763	-
Sale of Property	-	2,186	2,186	-
Gas tax rebate	-	342,864	342,864	358,218
	<u>470,946</u>	<u>354,891</u>	<u>825,837</u>	<u>561,077</u>
<b>Deductions</b>				
Transfer of Own Funds				
Operating fund	<u>(405,153)</u>	<u>(6,998)</u>	<u>(412,151)</u>	<u>(27,074)</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 578,745</u>	<u>\$ 1,712,623</u>	<u>\$ 2,291,368</u>	<u>\$ 1,877,682</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**SCHEDULE OF CAPITAL DEBT CHARGES AND LONG-TERM DEBT**  
**MARCH 31, 2011**

	FISCAL YEAR DUE	BALANCE MAR.31/10	ADVANCES	REDEEMED	BALANCE MAR.31/11	INTEREST	INTEREST RATE
Debtenture							
Barrington Medical Centre	2012	\$ 25,000	-	\$ 12,500	\$ 12,500	\$ 1,500	6.0%
Nova Scotia Municipal Finance Corporation							
Barrington Curling Club	2016	190,904	-	27,272	163,632	8,277	4.08%-4.580%
Visitor Information Centre	2015	62,500	-	12,500	50,000	2,925	4.8%-5.45%
Sewage Treatment	2017	261,096	-	31,962	229,134	12,828	4.495%-5.145%
Landfill upgrades	2017	97,000	-	19,400	77,600	4,655	4.495%-5.145%
CED Centre/Library	2022	480,000	-	40,000	440,000	22,227	4.475% 5.08%
Other Capital Financing		1,116,500	-	143,634	972,866	52,412	
Fire department - bank loans	2010	148,475	-	44,733	103,742	2,757	Prime + 0.5%
		<u>\$ 1,264,975</u>	<u>\$ -</u>	<u>\$ 188,367</u>	<u>\$ 1,076,608</u>	<u>\$ 55,169</u>	
Principal payments required during the next five years are as follows:							
	2012	2013	2014	2015	2016	Thereafter	TOTALS
Barrington Medical Centre	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Barrington Curling Club	27,272	27,272	27,272	27,272	27,272	27,272	163,632
Visitor Information Centre	12,500	12,500	12,500	12,500	-	-	50,000
Sewage Treatment	33,496	35,171	37,000	38,979	41,103	43,385	229,134
Landfill upgrades	19,400	19,400	19,400	19,400	-	-	77,600
CED Centre/Library	40,000	40,000	40,000	40,000	40,000	240,000	440,000
Fire department - bank loans	36,502	26,700	26,700	13,840	-	-	103,742
	<u>\$ 181,670</u>	<u>\$ 161,043</u>	<u>\$ 162,872</u>	<u>\$ 151,991</u>	<u>\$ 108,375</u>	<u>\$ 310,657</u>	<u>\$ 1,076,608</u>

All long-term debt outstanding at year end has been properly authorized by Service Nova Scotia and Municipal Relations.

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**STATEMENT OF CAPITAL FINANCING**  
**MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>SOURCE</b>		
<b>Capital Funding - Revenue</b>		
Capital expenditures from revenue	\$ 541,026	\$ 108,169
Federal grants	445,998	77,491
Provincial grants	48,507	38,781
Other contributions	<u>39,381</u>	<u>-</u>
	<u>\$ 1,074,912</u>	<u>\$ 224,441</u>
<b>APPLICATION</b>		
<b>Capital Asset Acquisitions</b>	<u>\$ 1,074,912</u>	<u>\$ 224,441</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CAPITAL PROJECTS FUNDING**  
**MARCH 31, 2011**

	<u>Total Capital Cost</u>	<u>General Operations</u>	<u>Issuance Of Debt</u>	<u>Capital Grants and Public Funding</u>
Land	\$ 42,240	\$ 42,240	\$ -	\$ -
Land improvements	773,296	353,522	-	419,774
Buildings	60,566	38,282	-	22,284
Equipment	9,362	9,362	-	-
Vehicles	12,000	12,000	-	-
Sidewalks/streets	78,762	39,381	-	39,381
Engineering structures	98,686	46,239	-	52,447
	<u>\$ 1,074,912</u>	<u>\$ 541,026</u>	<u>\$ -</u>	<u>\$ 533,886</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	PAGE	BUDGET <u>2011</u>	ACTUAL <u>2011</u>	ACTUAL <u>2010</u>
<b>REVENUE</b>				
Taxes	28	\$ 5,435,115	\$ 5,434,240	\$ 5,397,245
Grants in Lieu of Taxes	28	138,175	135,609	134,153
Other Revenue from Own Sources	29	743,805	864,607	728,746
Unconditional Transfers from Other Governments	29	141,657	167,145	144,907
Conditional Transfers from Other Governments and Agencies	29	1,047,907	593,455	133,161
Other Transfers	30	<u>522,950</u>	<u>671,746</u>	<u>28,824</u>
		<u>\$ 8,029,609</u>	<u>\$ 7,866,802</u>	<u>\$ 6,567,036</u>
<b>EXPENDITURES</b>				
General Government Services	30	\$ 1,267,478	\$ 1,285,171	\$ 1,226,145
Protective Services	31	1,522,010	1,519,217	1,481,191
Transportation Services	31	253,780	243,238	251,570
Environmental Health Services	32	1,030,526	950,414	916,055
Public Health and Welfare Services	32	73,500	37,439	64,257
Environmental Development Services	32	253,555	389,389	174,892
Recreation, Cultural and Education Services	33	647,478	591,090	655,117
Fiscal Services	33	1,838,041	1,687,673	566,698
Education		<u>1,143,241</u>	<u>1,143,298</u>	<u>1,155,252</u>
		<u>8,029,609</u>	<u>7,846,929</u>	<u>6,491,177</u>
<b>Excess of Revenue over Expenditure</b>		<u>\$ -</u>	<u>\$ 19,873</u>	<u>\$ 75,859</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED BALANCE SHEET**  
**MARCH 31st**

	<b>ASSETS</b>	<u>2011</u>	<u>2010</u>
<b>Cash and Bank</b>		\$ <u>363,448</u>	\$ <u>116,056</u>
<b>Receivables</b>			
Taxes and Rates			
Taxes		1,065,613	1,124,289
Due from Federal Government and its Agencies			
Conditional transfers		50,379	37,939
Due from Provincial Government and its Agencies			
Conditional transfers		29,695	306
Due from Other Local Governments		25,388	20,689
Other Receivables			
Trade Accounts		32,912	11,164
South West Shore Development Authority		-	14,700
Community loans		40,381	4,500
		<u>1,244,368</u>	<u>1,213,587</u>
<b>Property acquired at tax sale</b>		<u>-</u>	<u>12,561</u>
<b>Inventory, at cost</b>		<u>13,620</u>	<u>14,219</u>
<b>Prepaid expenses</b>		<u>47,671</u>	<u>51,767</u>
<b>Deferred expense - Clerks Pension</b>		<u>61,267</u>	<u>66,372</u>
		<u>\$ 1,730,374</u>	<u>\$ 1,474,562</u>

Continued Page 27

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED BALANCE SHEET**  
**MARCH 31st**

	<u>2011</u>	<u>2010</u>
<b>LIABILITIES</b>		
<b>Payables</b>		
Own Funds and Agencies	\$ 142,251	\$ 195,321
Special Reserve Funds		
Due to Federal Government and its Agencies	184,806	-
Due to Provincial Government and its Agencies	106,177	41,684
Due to other Local Governments	15,173	17,194
Due to Fire Districts	30,879	30,879
Trade accounts	303,548	244,109
	<u>640,583</u>	<u>333,866</u>
<b>Other Liabilities</b>		
Prepayment of taxes	<u>26,538</u>	<u>28,249</u>
<b>Assets Valuation Allowances</b>		
	<u>6,476</u>	<u>20,718</u>
<b>Tax sale Surplus</b>		
	<u>67,811</u>	<u>64,461</u>
<b>Clerk's Pension Liability</b>		
	<u>61,267</u>	<u>66,372</u>
	<u>944,926</u>	<u>708,987</u>
<b>EQUITY</b>		
<b>Surplus</b>	<u>785,448</u>	<u>765,575</u>
	<u>\$ 1,730,374</u>	<u>\$ 1,474,562</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

\_\_\_\_\_ Warden

\_\_\_\_\_ Municipal Clerk-Treasurer

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<b>BUDGET 2011</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2010</b>
<b>1. Taxes</b>			
Assessable Property			
Residential	\$ 3,196,434	\$ 3,233,469	\$ 3,146,573
Commercial	1,365,241	1,325,753	1,335,082
	<u>4,561,675</u>	<u>4,559,222</u>	<u>4,481,655</u>
Resource			
Taxable Assessments	191,165	191,172	186,364
Forest property tax	4,408	4,426	4,751
	<u>195,573</u>	<u>195,598</u>	<u>191,115</u>
Protective Services	<u>327,832</u>	<u>324,676</u>	<u>289,563</u>
Environmental Services, Sewer	<u>268,698</u>	<u>272,906</u>	<u>258,889</u>
Business Property			
Business occupancy	17,371	17,371	111,981
Based on revenue (Bell Aliant)	54,905	54,906	55,879
	<u>72,276</u>	<u>72,277</u>	<u>167,860</u>
Farm Acreage	<u>2,193</u>	<u>2,555</u>	<u>1,227</u>
Wind Turbine Taxes	<u>6,868</u>	<u>7,006</u>	<u>6,936</u>
	<u>\$ 5,435,115</u>	<u>\$ 5,434,240</u>	<u>\$ 5,397,245</u>
<b>2. Grants in Lieu of Taxes</b>			
Federal Government	<u>\$ 53,610</u>	<u>\$ 51,484</u>	<u>\$ 52,345</u>
Provincial Government			
Provincial property	48,360	47,939	48,465
Crown land	33,236	33,236	33,343
	<u>81,596</u>	<u>81,175</u>	<u>81,808</u>
Provincial Government Agencies			
Nova Scotia Power Incorporated	<u>2,969</u>	<u>2,950</u>	<u>-</u>
	<u>\$ 138,175</u>	<u>\$ 135,609</u>	<u>\$ 134,153</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>3. Other Revenue from Own Sources</b>			
Services Provided to Other Governments			
Other local governments	\$ 109,937	\$ 164,608	\$ 50,444 ✓
Sales of Services			
General government services	46,120 ✓	74,034 ✓	41,687 ✓
Municipal arena	224,244	217,716	226,989 ✓
Swimming pool	10,150	14,839 ✓	11,027 ✓
Recreation programs	25,505	31,067	30,329 ✓
	<u>306,019</u>	<u>337,656</u>	<u>310,032</u>
Other Revenue from Own Sources			
Licenses and permits	20,350	23,405	31,127 ✓
Rentals	123,369	125,411	132,730 ✓
Interest on investments	3,000	4,265	1,736 ✓
Interest on taxes	175,000	197,817	191,882 ✓
Miscellaneous	6,130	11,445	10,795 ✓
	<u>327,849</u>	<u>362,343</u>	<u>368,270</u>
	<u>\$ 743,805</u>	<u>\$ 864,607</u>	<u>\$ 728,746</u>
<b>4. Unconditional Transfers from Other Governments</b>			
Provincial Government:			
Service Nova Scotia and Municipal Relations:			
Municipal Grants Act Operating	\$ 126,657	\$ 126,650	\$ 113,824 ✓
Power Corporation - HST Rebate	-	21,590	19,666 ✓
RRFB	15,000 ✓	18,905 ✓	11,417 ✓
	<u>\$ 141,657</u>	<u>\$ 167,145</u>	<u>\$ 144,907</u>
<b>5. Conditional Transfers from Other Governments and Agencies</b>			
Federal Government			
Atlantic Canada Opportunities Agency	\$ 451,835	\$ 419,774	\$ 38,711 ✓
Building Canada Fund	250,000	26,224	38,780 ✓
Recreation and cultural services:			
Recreation	1,380	1,380	-
Provincial Government			
Building Canada Fund	250,000	26,223	38,780 ✓
Other	94,692	119,854	16,890 ✓
	<u>\$ 1,047,907</u>	<u>\$ 593,455</u>	<u>\$ 133,161</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>6. Other Transfers</b>			
Special Reserve Fund - Operating	\$ 522,950	\$ 405,153	\$ 27,074
Special Reserve Fund - Capital	-	6,998	-
Team Shelburne	-	185,764	-
Barrington Ground Search & Rescue	-	34,450	-
Other	-	39,381	1,750
	<u>\$ 522,950</u>	<u>\$ 671,746</u>	<u>\$ 28,824</u>
<b>7. General Government Services</b>			
Legislative:			
Warden and Council remuneration	\$ 125,224	\$ 125,228	\$ 125,795
Council and committee fees	21,235	19,834	21,993
	<u>146,459</u>	<u>145,062</u>	<u>147,788</u>
General Administrative			
Administrative	643,545	684,758	618,588
Financial management	14,900	19,250	15,060
Taxation:			
Administration	29,931	28,437	26,168
Assessment services	143,818	143,818	140,790
Tax billing	5,000	5,732	3,938
Reduced taxes	48,000	47,225	46,871
Write offs	29,000	26,118	22,231
Sherose Island Park	15,950	15,627	36,126
Other	425	-	260
	<u>930,569</u>	<u>970,965</u>	<u>910,032</u>
Debt Charges			
Interest on short-term borrowings	28,500	3,489	2,136
Other debt charges	3,500	3,167	3,342
	<u>32,000</u>	<u>6,656</u>	<u>5,478</u>
Valuation Allowances			
	<u>5,000</u>	<u>15,863</u>	<u>10,833</u>
Other General Government Services			
Elections	3,500	-	4,562
Conventions and delegations	15,000	10,429	10,188
Liability insurance	28,500	30,852	30,104
Intergovernmental relations	5,200	-	4,543
Grants to organizations and individuals	75,000	64,826	81,376
Other general	26,250	40,518	21,241
	<u>153,450</u>	<u>146,625</u>	<u>152,014</u>
	<u>\$ 1,267,478</u>	<u>\$ 1,285,171</u>	<u>\$ 1,226,145</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>8. Protective Services</b>			
Fire Protection:			
Grant	\$ 192,500	\$ 188,776	\$ 192,500
Transmission of taxes			
Direct	337,365	360,264	299,727
Debt service costs	6,783	-	-
	<u>536,648</u>	<u>549,040</u>	<u>492,227</u>
Police Protection			
Detention and custody	2,000	1,338	1,352
RCMP contract	732,092	732,092	720,796
	<u>734,092</u>	<u>733,430</u>	<u>722,148</u>
Law Enforcement			
Prosecuting Attorney	3,000	3,000	4,087
Transfer to correctional services	99,195	99,195	124,563
Other	650	1,977	616
	<u>102,845</u>	<u>104,172</u>	<u>129,266</u>
Emergency Measures Organization	<u>36,000</u>	<u>39,617</u>	<u>30,742</u>
Other Protection:			
Inspections	98,425	88,294	96,965
Animal and pest control	14,000	4,664	9,843
	<u>112,425</u>	<u>92,958</u>	<u>106,808</u>
	<u>\$ 1,522,010</u>	<u>\$ 1,519,217</u>	<u>\$ 1,481,191</u>
<b>9. Transportation Services</b>			
Road Transport	\$ 74,280	\$ 64,050	\$ 74,256
Street lighting	162,500	160,473	160,390
Community clean up program	10,000	11,700	11,023
Other	7,000	7,015	5,901
	<u>\$ 253,780</u>	<u>\$ 243,238</u>	<u>\$ 251,570</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>10 . Environmental Health Services</b>			
Sewage collection and disposal	\$ 218,320	\$ 200,873	\$ 197,815
Garbage and waste collection and disposal:			
Municipal collection and disposal	792,223	731,123	698,607
Waste disposal education	2,500	935	-
Debt Charges			
Interest on long-term debt			
Debenture interest	17,483	17,483	19,633
	<u>\$ 1,030,526</u>	<u>\$ 950,414</u>	<u>\$ 916,055</u>
<b>11. Public Health and Welfare Services</b>			
Public Health			
Medical Centre	\$ 14,250	\$ 12,507	\$ 11,410
Physician Recruitment	33,500	11,607	27,401
Housing			
Deficit of Regional Housing Authority	24,250	11,825	23,227
Debt Charges			
Interest on long-term debt			
Debenture interest	1,500	1,500	2,219
	<u>\$ 73,500</u>	<u>\$ 37,439</u>	<u>\$ 64,257</u>
<b>12. Environmental Development Services</b>			
Planning	\$ 4,400	\$ 2,011	\$ 2,759
Development Initiatives	49,817	119,365	-
District Planning Commission	80,374	89,960	89,831
Tourism	91,039	79,398	50,468
Regional Development Authority	25,000	95,730	28,328
Debt Charges			
Interest on long-term debt			
Debenture interest	2,925	2,925	3,506
	<u>\$ 253,555</u>	<u>\$ 389,389</u>	<u>\$ 174,892</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL FUND**  
**NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<u>BUDGET</u> <u>2011</u>	<u>ACTUAL</u> <u>2011</u>	<u>ACTUAL</u> <u>2010</u>
<b>13. Recreation, Cultural and Education Services</b>			
Administration	\$ 97,423	\$ 94,134	\$ 93,524
Parks and playground	50,801	41,427	45,860
Rinks and arenas and community centre	73,753	61,827	63,084
Municipal arena	315,801	287,770	345,305
Cultural buildings and facilities:			
Western County Regional Library	43,946	43,946	43,747
CED Centre/Library	24,200	23,554	20,511
Learning Centre	11,050	7,928	9,722
Debt Charges			
Interest on long-term debt			
Debenture interest	30,504	30,504	33,364
	<u>\$ 647,478</u>	<u>\$ 591,090</u>	<u>\$ 655,117</u>
<b>14. Fiscal Services</b>			
Financing and Transfers			
Debenture principal	\$ 186,818	\$ 143,634	\$ 142,257
Transfers to Own Reserves, Funds and Agencies			
Other funds:			
General capital funds	1,556,459	1,074,912	224,441
Special Reserve Fund - Operating	94,764	469,127	200,000
	<u>1,651,223</u>	<u>1,544,039</u>	<u>424,441</u>
	<u>\$ 1,838,041</u>	<u>\$ 1,687,673</u>	<u>\$ 566,698</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**TANGIBLE CAPITAL ASSETS**  
**MARCH 31, 2011**

	<u>Cost</u> <u>March 31/10</u>	<u>Additions</u>	<u>Disposals/</u> <u>Fully</u> <u>Amortized</u>	<u>Cost</u> <u>March 31/11</u>
<b>Land</b>				
General Government	\$ 70,059	\$ -	\$ -	\$ 70,059
Environmental Health	77,490	-	-	77,490
Public Health and Welfare	21,200	-	-	21,200
Environmental Development	14,374	-	-	14,374
Recreation, Cultural and Education	735,378	42,240	2,114	775,504
	<u>918,501</u>	<u>42,240</u>	<u>2,114</u>	<u>958,627</u>
<b>Land Improvements</b>				
Environmental Health	142,926	79,874	-	222,800
Public Health and Welfare	80,808	-	-	80,808
Environmental Development	-	753,353	-	753,353
Recreation, Cultural and Education	339,346	3,531	-	342,877
	<u>563,080</u>	<u>836,758</u>	<u>-</u>	<u>1,399,838</u>
<b>Buildings</b>				
General Government	1,334,067	2,940	-	1,337,007
Transportation Services	22,043	1,530	-	23,573
Environmental Health	44,347	-	-	44,347
Public Health and Welfare	333,842	3,122	-	336,964
Environmental Development	130,113	-	-	130,113
Recreation, Cultural and Education	4,164,583	52,974	-	4,217,557
	<u>6,028,995</u>	<u>60,566</u>	<u>-</u>	<u>6,089,561</u>
<b>Equipment</b>				
General Government	64,591	-	46,652	17,939
Transportation Services	70,002	7,722	7,302	70,422
Environmental Health	42,490	-	8,914	33,576
Recreation, Cultural and Education	130,910	1,640	32,201	100,349
	<u>307,993</u>	<u>9,362</u>	<u>95,069</u>	<u>222,286</u>
<b>Vehicles</b>				
General Government	25,790	12,000	-	37,790
Transportation Services	137,864	-	39,360	98,504
Environmental Health	65,117	-	-	65,117
	<u>228,771</u>	<u>12,000</u>	<u>39,360</u>	<u>201,411</u>
<b>Sidewalks/Streets</b>				
Recreation, Cultural and Education	725,359	78,763	-	804,122
<b>Engineered Structures</b>				
Environmental Health	6,996,380	15,497	-	7,011,877
	<u>\$ 15,769,079</u>	<u>\$ 1,055,186</u>	<u>\$ 136,543</u>	<u>\$ 16,687,722</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**ACCUMULATED AMORTIZATION**  
**MARCH 31, 2011**

	<u>Accumulated Amortization March 31/10</u>	<u>Current Year Amortization</u>	<u>Reduction</u>	<u>Accumulated Amortization March 31/11</u>
<b>Land Improvements</b>				
Environmental Health	\$ 38,283	\$ 9,134	\$ -	\$ 47,417
Public Health and Welfare	18,759	3,313	-	22,072
Environmental Development	-	30,887	-	30,887
Recreation, Cultural and Education	62,786	14,058	-	76,844
	<u>119,828</u>	<u>57,392</u>	<u>-</u>	<u>177,220</u>
<b>Buildings</b>				
General Government	825,042	33,425	-	858,467
Transportation Services	8,771	590	-	9,361
Environmental Health	5,592	1,108	-	6,700
Public Health and Welfare	62,101	8,424	-	70,525
Environmental Development	22,584	3,253	-	25,837
Recreation, Cultural and Education	1,260,440	105,439	-	1,365,879
	<u>2,184,530</u>	<u>152,239</u>	<u>-</u>	<u>2,336,769</u>
<b>Equipment</b>				
General Government	55,467	3,587	46,652	12,402
Transportation Services	49,433	14,084	7,302	56,215
Environmental Health	30,770	6,109	8,913	27,966
Recreation, Cultural and Education	101,627	20,070	32,201	89,496
	<u>237,297</u>	<u>43,850</u>	<u>95,068</u>	<u>186,079</u>
<b>Vehicles</b>				
General Government	5,158	7,558	-	12,716
Transportation Services	118,241	14,106	39,360	92,987
Environmental Health	39,070	7,394	-	46,464
	<u>162,469</u>	<u>29,058</u>	<u>39,360</u>	<u>152,167</u>
<b>Sidewalks/Streets</b>				
Recreation, Cultural and Education	73,512	32,969	-	106,481
<b>Engineered Structures</b>				
Environmental Health	2,951,071	140,238	-	3,091,309
	<u>\$ 5,728,707</u>	<u>\$ 455,746</u>	<u>\$ 134,428</u>	<u>\$ 6,050,025</u>